

Step 1: Figure the cost per pound for shipping and warehouse

- Cost per pound can be figured per month, per year, per quarter, etc.
- We suggest that you use your agencies Straight Bill of Lading for October, as it is usually a good representation for the year.
- Using your figures from the Straight Bill of Lading, follow this formula.

Total Charges (Box 27)		
Total Processing Charges (Box 22)	Minus	
Total Weight	Divided by	
Cost per pound of Commodities for shipping and warehouse	Equals	

Step 2: To figure the cost of Non-processed Foods

- Take the case weight of the item, multiply it by the cost per pound figured above.

Step 3: To figure the cost of Processed Foods

- Take the cost per pound as figured above, and enter the number in the chart below, in Your cost per pound for shipping and warehousing.
- Then do the math, this will give you the cost of each processed item.

Figuring Cost of Processed Items by Serving								
Revised 7/1/5								
Product	Weight per Serving in Pounds	X	Your Cost per Pound for Shipping and Warehousing	+	Processing Cost Per Serving	=	Total Cost per Serving	USDA Value per Serving

Beef

Beef, Cheese Burrito #999 Specialty Brands	0.3314	X		+	\$0.4935	=		0.2455
Beef, Breaded Patty #144-20 Advanced Foods	0.2375	X		+	\$0.1556	=		0.1781
Beef, Breaded Sticks #1416-20 Advanced Foods	0.2425	X		+	\$0.1648	=		0.1809
Beef, Cooked Crumbles #89900DFL Zartic	0.1381	X		+	\$0.1109	=		0.1602
Beef, Flamebroil Patty #155-525 Advanced Foods	0.1563	X		+	\$0.1024	=		0.1891
Beef, Meatballs #1-17-505 Advance Foods	0.125	X		+	\$0.1110	=		0.1907
Beef, Salisbury Steaks #3721 Pierre Foods	0.1625	X		+	\$0.1560	=		0.1760

Chicken

Chicken, Breaded 8-piece #7800 Gold Kist, Inc.	0.4167	X		+	\$0.3542	=		0.2545
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Chicken

Chicken, Breaded Patty #66110 Gold Kist, Inc.	0.1481	X		+	\$0.2147	=		0.0682
Chicken, Breaded Tenders #3859 Tyson Foods, Inc.	0.2119	X		+	\$0.2224	=		0.0874
Chicken, Fajita Seasoned #325 Gold Kist, Inc.	0.1281	X		+	\$0.1859	=		0.2089
Chicken, Nugget #110462 Pilgrim's Pride	0.2225	X		+	\$0.1956	=		0.1017
Chicken, Popcorn Breaded #110415 Pilgrim's Pride	0.2875	X		+	\$0.3375	=		0.1607
Chicken, Spicy Patty #110408 Pilgrim's Pride	0.2388	X		+	\$0.2405	=		0.1452
Chicken, Unbreaded Patty # 6624 Gold Kist, Inc.	0.1563	X		+	\$0.1750	=		0.1527
Chicken, Oven Roasted 8-cut #3931 Tyson Foods, Inc.	0.2976	X		+	\$0.3720	=		0.1760

Pork

Pork BBQ w/ Shredded #5416 J.T.M. Provisions, Inc.	0.2875	X		+	\$0.3462	=		0.1915
Pork Breakfast Patties #5635 J.T.M. Provisions, Inc.	0.0819	X		+	\$0.0684	=		0.0640
Pork Meatballs #5004 J.T.M. Provisions, Inc.	0.1950	X		+	\$0.1637	=		0.1498
Pork Sausage Patty #3750 Pierre Foods	0.0750	X		+	\$0.0772	=		0.0889
Pork, Breaded Patty #S6735 King's Command	0.2188	X		+	\$0.2855	=		0.1413
Pork, Rib Bites #144-506-0 Advance Foods	0.165	X		+	\$0.2020	=		0.1304
Pork, Rib Patty with Sauce # S774 King's Command	0.2344	X		+	\$0.2836	=		0.2231
Pork, Sausage Links #79363DFL Zartic Inc.	0.0788	X		+	\$0.0712	=		0.0943

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Turkey

Turkey, Bologna #8505031 Oak Valley Farms	0.1250	X		+	\$0.0813	=		0.0569
Turkey, Canadian Bacon #8230031 Oak Valley Farms	0.1963	X		+	\$0.1275	=		0.0899
Turkey, Ground Raw #7205031 Oak Valley Farms	0.0625	X		+	\$0.0813	=		0.0743
Turkey, Mini CornDogs #8930000 Oak Valley Farms	0.2500	X		+	\$0.4250	=		0.0743
Turkey, Roast Cooked #970031-1 Oak Valley Farms	0.1988	X		+	\$0.1566	=		0.0863
Turkey, Salami #86050 Oak Valley Farms	0.2106	X		+	\$0.1663	=		0.1013
Turkey Smoked Picnic #8147031 Oak Valley Farms	0.1881	X		+	\$0.1250	=		0.0925
Turkey, Breast #9312031 Oak Valley Farms	0.2181	X		+	\$0.1413	=		0.0804

Miscellaneous Products

Applesauce Cups Cinnamon Burnette Foods	0.2500	X		+	\$0.1479	=		0.0396
Applesauce Cups Fruit Flavors Burnette Foods	0.2500	X		+	\$0.1651	=		0.0607
Cheese & Macaroni #5750 J.T.M. Provisions, Inc.	0.5000	X		+	\$0.3652	=		0.1700
Cheese, American Snack #324445 Schreiber Foods	0.0625	X		+	\$0.0925	=		0.4456
Cheese, Cheddar Shredded #32444 Schreiber Foods	0.0625	X		+	\$0.0580	=		0.0332
Cheese, Fiesta Sauce #32448 Schreiber Foods	0.0625	X		+	\$0.1263	=		0.0175
Cheese Mozz/Provo Shredded #1002 Miceli Dairy	0.1250	X		+	\$0.1375	=		0.2966
Cheese Sandwich, Uncrustable #6663 The J.M. Smuckers	0.1563	X		+	\$0.3500	=		0.0813

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Miscellaneous Products

Cheese, Individual String #1001 Miceli Dairy	0.0625	X		+	\$0.1125	=		0.1128
Cheese, Mozz Shredded #75553 East Side Entrees	0.0625	X		+	\$0.0572	=		0.0701
Cheese, Mozz/Cheddar Shredded #1004 Miceli Dairy	0.1250	X		+	\$0.1250	=		0.2841
Cheese, Texas Toast #2000SB Best Express Foods	0.3313	X		+	\$0.3739	=		0.1735
Cheese, Three Cheese Garlic Boat #4010 Best Express Foods	0.3500	X		+	\$0.5037	=		0.1163
Egg, Bacon & Cheese Eggstravaganza #40828 Sunny Fresh Foods	0.1250	X		+	\$0.1630	=		0.0332
Egg, Breakfast Wrap #40276 Sunny Fresh Foods	0.1938	X		+	\$0.3380	=		0.0333
Egg, Cheese Omelet #85137 Michael's Foods	0.1313	X		+	\$0.1617	=		0.0287
Egg, Grilled Patty #40700 Sunny Fresh Foods	0.0781	X		+	\$0.0540	=		0.0203
Eggs, Diced #40005 Sunny Fresh Foods	0.0625	X		+	\$0.0340	=		0.0213
Eggs, French Toast Sticks # 85806 Michael Foods	0.1813	X		+	\$0.2761	=		0.0186
Eggs, Glazed French Toast #85805 Michael Foods	0.2031	X		+	\$0.2621	=		0.0510
G-Force Bar #8888 United Commodity Group	0.1250	X		+	\$0.1950	=		0.4855
Milk Shakes All Flavors East Side Entrees	0.5281	X		+	\$0.3800	=		0.3260
Milk, Sponge Bob All Flavors East Side Entrees	0.5000	X		+	\$0.1672	=		0.2700
Peanut Butter & Jelly, Grape #6655 The JM Smuckers Co.	0.3000	X		+	\$0.4200	=		0.1807
Peanut Butter & Jelly, Grape #6650 The JM Smuckers Co.	0.1750	X		+	\$0.3000	=		0.1054

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Miscellaneous Products

Peanut Butter & Jelly, Strawberry #6659 The JM Smuckers Co.	0.1750	X		+	\$0.3150	=		0.1054
Peanut Butter & Jelly, Strawberry #6660 The JM Smuckers Co.	0.3000	X		+	\$0.4450	=		0.1807
Turnovers, All Varieties, Large, Horizon Snack Foods	0.2344	X		+	\$0.2419	=		0.2641
Turnovers, All Varieties, Small, Horizon Snack Foods	0.1250	X		+	\$0.1524	=		0.1697

Mrs. Clark's Products

Product	Weight per Serving in Pounds	X	Your Cost per Pound for Shipping and Warehousing	+	Processing Cost Per Gallon	=	Total Cost Per Gallon	USDA Value per Gallon
Barbecue Sauce #52928 (gal)	9.8800	X		+	\$4.0625	=		\$ 0.3771
French Dressing #52912 (gal)	9.1100	X		+	\$3.4625	=		\$ 1.0145
Honey Mustard #52922 (gal)	8.7900	X		+	\$3.6625	=		\$ 0.2666
Italian Dressing #52910 (gal)	8.5900	X		+	\$3.4625	=		\$ 0.6874
Mayonnaise #52914 (gal)	7.4800	X		+	\$2.4000	=		\$ 1.8236
R.C. French Dressing #52913 (gal)	9.1100	X		+	\$3.8750	=		\$ 0.2837
R.C. Mayonnaise #52960 (gal)	8.0000	X		+	\$3.3375	=		\$ 0.8238
R.C. Ranch Dressing #52907 (gal)	7.7300	X		+	\$3.4000	=		\$ 0.5727
R.C. Salad Dressing #52923 (gal)	8.4800	X		+	\$3.4875	=		\$ 0.5689
Ranch Dressing #52906 (gal)	7.6700	X		+	\$3.0625	=		\$ 1.2834
Salad Dressing #52900 (gal)	8.3200	X		+	\$2.4875	=		\$ 1.0494
Tartar Sauce #52918 (gal)	7.9600	X		+	\$3.3750	=		\$ 1.1090

Mrs. Clark's Products

Product	Weight per Serving in Pounds	X	Your Cost per Pound for Shipping and Warehousing	+	Processing Cost Per Serving	=	Total Cost Per Serving	USDA Value per Serving
Barbeque Cups #52978 (cup)	0.0938	X		+	\$0.1201	=		\$ 0.0034
Food Release #10372 (can)	1.3750	X		+	\$1.7042	=		\$ 0.3681
Honey Mustard Cups #52977 (cup)	0.0938	X		+	\$0.1229	=		\$ 0.0028
Margarine Cups #520429-A (cup)	0.1778	X		+	\$0.0088	=		\$ 0.0017
Margarine Solids #12300251 (lb)	1.0000	X		+	\$0.2050	=		\$ 0.2480
Marinara Cups #52981 (cup)	0.1250	X		+	\$0.1361	=		\$ 0.0140
Ranch Cups #52976 (cup)	0.0938	X		+	\$0.1227	=		\$ 0.0069
Salsa #52990 (bag)	4.0000	X		+	\$2.6188	=		\$ 0.2524
Salsa Cup #52991 (cup)	0.1250	X		+	\$0.1516	=		\$ 0.0079
Spaghetti Sauce #52980 (bag)	4.0000	X		+	\$3.9750	=		\$ 0.8986